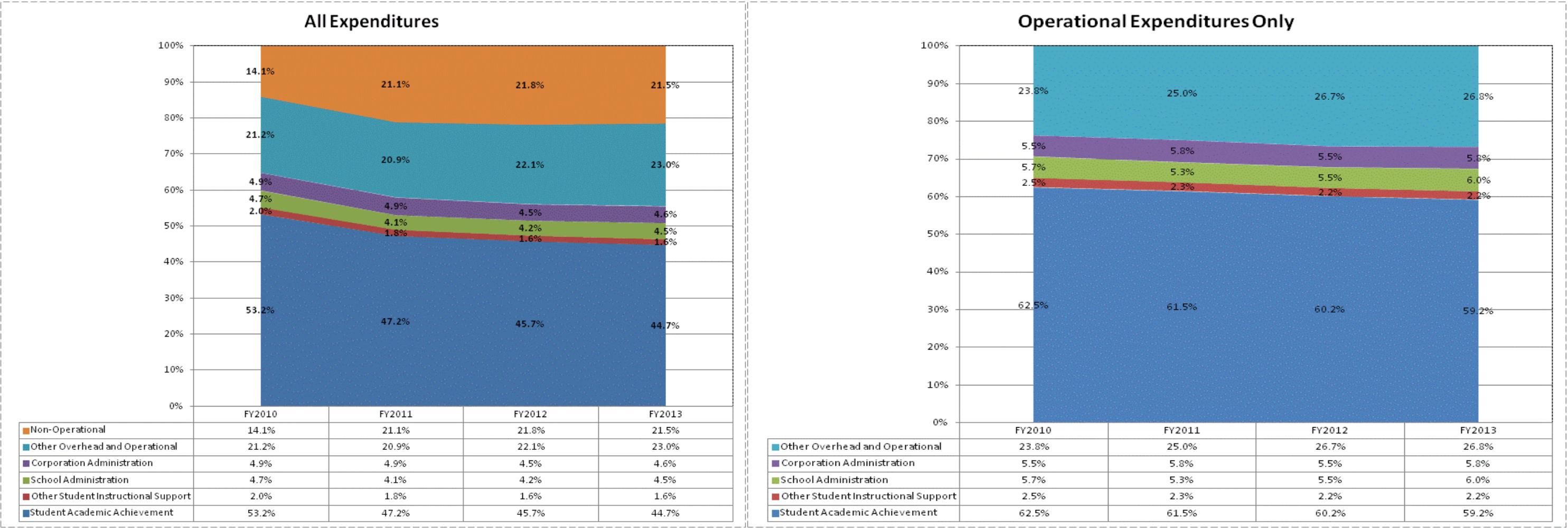


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Western Boone Co Com Sch Dist (615)

Western Boone Co Com Sch Dist (615)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$8,169,408	50.6%	\$9,076,176	49.3%	\$8,251,565	45.7%	\$8,217,638	44.7%
Student Instructional Support	\$1,130,394	7.0%	\$1,136,625	6.2%	\$1,050,462	5.8%	\$1,129,857	6.1%
Overhead and Operational	\$4,190,591	26.0%	\$4,869,686	26.5%	\$4,805,846	26.6%	\$5,083,108	27.7%
Nonoperational	\$2,639,466	16.4%	\$3,314,747	18.0%	\$3,938,473	21.8%	\$3,944,034	21.5%
Grand Total	\$16,129,859		\$18,397,234		\$18,046,346		\$18,374,637	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	57.7%	55.5%	51.5%	50.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Western Boone Co Com Sch Dist (615)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$54,022	\$534,541	\$64,460	\$61,338	14%	-89%	-5%
11050 Regular Programs; Full Day Kindergarten	\$105,830	\$205,151	\$260,167	\$264,138	150%	29%	2%
11100 Regular Programs; Elementary	\$2,411,119	\$3,204,360	\$3,190,608	\$3,059,002	27%	-5%	-4%
11300 Regular Programs; High School	\$2,101,050	\$3,185,638	\$3,016,521	\$3,031,827	44%	-5%	1%
11350 Regular Programs; High School; Academic Honors Diploma	\$18,000	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$8,896	\$47,230	\$62,100	N/A	> 500%	31%
11420 Vocational Education; Agriculture B	\$73,277	\$76,313	\$71,820	\$42,855	-42%	-44%	-40%
11450 Vocational Education; Consumer and Homemaking	\$30,026	\$34,772	\$68,355	\$74,402	148%	114%	9%
11470 Vocational Education; Business Education	\$40,777	\$30,786	\$34,217	\$60,019	47%	95%	75%
11590 Other Vocational Education Programs	\$12,779	\$4,250	\$10,026	\$5,851	-54%	38%	-42%
12110 Gifted And Talented; Gifted and Talented	\$17,289	\$60,141	\$31,160	\$32,027	85%	-47%	3%
12210 Mental Disabilities; Mild Mental Disabilities	\$53,177	\$56,995	\$0	\$25,724	-52%	-55%	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$86,093	\$119,257	\$123,411	\$167,685	95%	41%	36%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$62,416	\$40,009	N/A	N/A	-36%
12350 Physical Impairment; Homebound	\$7,488	\$7,434	\$406	\$0	-100%	-100%	-100%
12510 Culturally Different; Communication Disorders	\$105,529	\$101,133	\$75,010	\$109,648	4%	8%	46%
12610 Learning Disability	\$312,902	\$384,300	\$479,350	\$442,808	42%	15%	-8%
12710 Equal Opportunity At Risk	\$43,887	\$51,855	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$80,243	\$86,606	\$46,318	\$49,436	-38%	-43%	7%
14100 Summer School Programs; Elementary	\$957	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$32,783	\$12,562	\$4,744	\$3,711	-89%	-70%	-22%
16100 Remediation Testing	\$94,299	\$103,069	\$100,744	\$83,098	-12%	-19%	-18%
16200 Preventive Remediation	\$11,526	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$64,228	\$116,057	\$81,793	\$122,763	91%	6%	50%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$185,382	\$123,798	\$105,242	\$175,272	-5%	42%	67%
22220 Library/Media Services; School Library	\$177,326	\$205,700	\$129,377	\$150,645	-15%	-27%	16%
22230 Library/Media Services; Audiovisual	\$2,128	\$2,350	\$1,374	\$567	-73%	-76%	-59%
22360 Instruction, Related Technology; Network Support	\$234,739	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$187,964	\$285,133	\$159,868	\$80,961	-57%	-72%	-49%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$107,989	\$75,080	\$86,951	\$71,753	-34%	-4%	-17%
26497 2007 Account Code - Teachers Retirement Fund	\$490,584	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,143,392	\$9,076,176	\$8,251,565	\$8,217,638	15%	-9%	0%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$164,123	\$194,891	\$120,122	\$133,903	-18%	-31%	11%
21340 Health Services; Nurse Services	\$78,441	\$87,885	\$89,805	\$90,625	16%	3%	1%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$20,751	\$36,960	\$44,758	N/A	116%	21%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$28,853	\$48,043	\$30,189	N/A	5%	-37%
24100 Office of The Principal	\$724,077	\$804,246	\$755,532	\$830,382	15%	3%	10%
Student Instructional Support Total	\$966,641	\$1,136,625	\$1,050,462	\$1,129,857	17%	-1%	8%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$25,700	\$32,093	\$26,483	\$37,021	44%	15%	40%
23150 Board of Education; Legal Services	\$10,701	\$11,430	\$9,434	\$10,590	-1%	-7%	12%
23160 Board of Education; Promotion Expenses	\$1,001	\$4,892	\$1,303	\$1,500	50%	-69%	15%
23210 Executive Administration; Office of The Superintendent	\$279,611	\$526,902	\$396,110	\$405,363	45%	-23%	2%
25110 Fiscal Services; Office of The Business Manager	\$24,349	\$167	\$69,309	\$71,560	194%	> 500%	3%
25150 Fiscal Services; Payroll Services	\$5,148	\$3,665	\$1,930	\$1,661	-68%	-55%	-14%
25850 Administrative Technology Services; Network Support	\$0	\$320,793	\$312,084	\$324,499	N/A	1%	4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Western Boone Co Com Sch Dist (615)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25920 Ditch Assessments	\$116	\$72	\$180	\$180	55%	150%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,307,777	\$1,492,095	\$1,407,505	\$1,467,832	12%	-2%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,795	\$18,609	\$9,080	\$6,231	-29%	-67%	-31%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,343	\$87,478	\$196,823	\$133,998	209%	53%	-32%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$711	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$305,654	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,874	\$1,338	\$4,766	\$3,884	107%	190%	-19%
26700 Operation and Maintenance of Plant Services; Insurance	\$171,851	\$105,101	\$101,926	\$142,343	-17%	35%	40%
27010 Student Transportation; Service Area Direction	\$117,026	\$166,832	\$157,842	\$159,983	37%	-4%	1%
27100 Student Transportation; Vehicle Operation	\$176,534	\$399,377	\$549,842	\$582,198	230%	46%	6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,382	\$382,051	\$314,621	\$347,660	215%	-9%	11%
27400 Student Transportation; Purchase of School Buses	\$292,208	\$320,998	\$305,956	\$500,350	71%	56%	64%
27500 Student Transportation; Insurance on Buses	\$17,485	\$26,611	\$35,000	\$40,000	129%	50%	14%
27600 Student Transportation; Insurance on Pupils	\$0	\$9,000	\$15,000	\$15,000	N/A	67%	0%
27700 Student Transportation; Contracted Transportation Services	\$435,488	\$241,661	\$86,649	\$5,388	-99%	-98%	-94%
31200 Food Services Operations; Food Preparation and Dispensing	\$231,439	\$321,223	\$354,313	\$354,942	53%	10%	0%
31400 Food Services Operations; Food Purchases	\$365,551	\$397,300	\$449,688	\$470,924	29%	19%	5%
Overhead and Operational Total	\$3,932,746	\$4,869,686	\$4,805,846	\$5,083,108	29%	4%	6%
Nonoperational							
33200 Community Recreation	\$10,480	\$7,882	\$3,634	\$4,074	-61%	-48%	12%
33400 Athletic Coaches	\$57,897	\$56,263	\$79,316	\$82,995	43%	48%	5%
43000 Facilities Acquisition and Construction; Professional Services	\$199,158	\$71,701	\$71,684	\$81,596	-59%	14%	14%
45100 Building Acquisition, Construction and Improvements	\$233,989	\$986,877	\$296,511	\$235,398	1%	-76%	-21%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$229,665	\$269,918	\$242,786	\$215,997	-6%	-20%	-11%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,625	\$53,076	\$36,293	\$80,349	108%	51%	121%
51100 Debt Services; Principal on Debt; Bonds	\$1,836,748	\$1,840,355	\$3,194,500	\$3,224,875	76%	75%	1%
52200 Debt Services; Interest on Debt; Temporary Loans	\$117	\$14,676	\$0	\$0	-100%	-100%	N/A
54200 Common School Fund; Principal	\$21,236	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$9,750	\$14,000	\$13,750	\$18,750	92%	34%	36%
Nonoperational Total	\$2,637,665	\$3,314,747	\$3,938,473	\$3,944,034	50%	19%	0%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$606,974	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$841,862	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$581	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,449,417	\$0	\$0	\$0	N/A	N/A	N/A